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EXTRAORDINARY

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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 28th September 1957

S.R.O. 3132.—The following draft of certain amendments in the Customs Duties Drawback (Nitrous Oxide) Rules, 1955, published with the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 79-Customs dated the 7th May, 1955, which the Central Government proposes to make in exercise of the powers conferred by section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 12th October, 1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Amendments

In the said rules:—

- (1) in rule 2, for clause (e), the following clause shall be substituted, namely:—

“(e) ‘half-year’ means a period of six months beginning with the first day of January or the first day of July”;
- (2) in rules 6 and 8, for the word “quarter”, wherever it occurs, the words “half-year” shall be substituted;
- (3) in the form at the end, for the word “Quarterly” the words “Half-yearly”, and for the word “quarter”, wherever it occurs, the words “half-year”, shall be substituted.

[No. 218.]

S.R.O. 3133.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 12th October, 1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Rules

1. **Short title.**—These rules may be called the Customs Duties Drawback (Badminton and Tennis Rackets) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) 'the Act' means the Sea Customs Act, 1878 (8 of 1878).

(b) 'the goods' means tennis or badminton rackets, including sub-standard tennis rackets, manufactured in India or the State of Pondicherry and in the manufacture of which duty-paid imported materials have been used;

(c) 'imported materials' means nylon guts imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be allowed.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported materials used in the manufacture of the goods exported out of India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on the export of the goods shall be as follows:—

1. Tennis rackets, standard size—Rupees two and twenty naye paise per dozen.

2. Tennis rackets, sub-standard size—Ninety naye paise per dozen.

3. Badminton rackets—Ninety naye paise per dozen.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

(a) that the exporter shall make a declaration on the relative shipping bill that—

(i) a claim for drawback under section 43-B of the Act is being made; and

(ii) only nylon guts have been used in the manufacture of the goods being shipped; and

(b) that the exporter shall furnish the Customs Collector with a copy of shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the exporter or the manufacturer of the goods

to produce any books of accounts or other documents relating to the quantity of the imported materials used in the manufacture of the goods and the customs duty paid thereon.

7. Access to manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 219.]

M. A. RANGASWAMY, Dy. Secy.

